Sri C. J. MUCKANNAPPA.—It is not to displease the Chair. Till 11-30 to-day we were not able to get the Agenda. I was surprised to find it in the agenda when I picked it up in the Notice Office at 11-30. It is not a question of blaming anybody.

Mr. SPEAKER.—Do all the Members want me to know that none of them were able to get the Agenda yesterday ?

HON'BLE MEMBERS.—No Sir. We got it.

Mr. SPEAKER.—I cannot understand this. One Member trying to interrupt the business of the House. I have seen the Agenda myself yesterday.

Sri B. V. MAGAVI (Haveri).—Yesterday the Agenda was available. If my friend could not take it yesterday, it is better he frankly asks for some more time instead of shifting the blame to somebody else. I was in the Chair for the major part yesterday and I observed he was in the House, Sir.

Sri C. J. MUCKANNAPPA.—Please take it up some time later.

Mr. SPEAKER.—When everything is arranged, for one Member to say that we do not want it today, it is not proper to upset the arrangement of work.

Sri C. J. MUCKANNAPPA.—Sir, I have submitted what I honestly felt. The Chair is the ultimate authority.

Mr. SPEAKER.—Do I need to be told about it ? I am trying to co-ordinate the work and I want Members to appreciate it.

Is it going to be debated ?

Sri B. P. KADAM (Karwar).—Yes, Sir.

Mr. SPEAKER.—Then it will co ne some other day. The other motion may be included. No Member should come and ask me to revise. Please find out the date convenient to the Member who has moved the motion. Let it be the earliest date.

Now Demands. I think Sri Sanjeevanath Aikala was on his legs yesterday.

BUDGET ESTIMATES FOR 1965-66.

DEMANDS FOR GRANTS FOR 1965-66.

(Demand No. 1-Taxes on Income other than Corporation Tax.)—[*contd*].

Sri SANJEEVANATH AIKALA (Suratkal).—Mr. Speaker Sir, yesterday I was referring to the difficulties encountered by small tradesmen by the method of collection of sales-tax. Sir, Mysore State perhaps is one of the States which is heavily taxed in the entire Indian sub-Continent. Out of 16 States.....

Sri B. D. JATTI (Minister for Finance).—Let the Hon'ble Member give facts Sir, how he is going to say that in the entire country, ours is the most heavily taxed. What is the basis. If he can kindly give his figures, I will look into it.

ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರಾಗಾರ
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ವ್ಯಾಪ್ತಿ ಕ್ರಮಸಂಖ್ಯೆ Accession No.... 21
ಪಾರುಪತ್ಯ Date.....

Sri SANJEEVANATH AIKALA.—Since the time at my disposal is short, I will give details on another occasion, Sir.

Sir, in the taxation laws, there will be several amendments or changes, so that the tradesmen, businessmen and even the assessing authorities are not many a time aware of these changes and consequently they are put into a lot of trouble. The computation and mysterious calculations are things which are not known to the traders and even sometimes, the assessing authorities also get confused in the matter of these calculations. That is why, there are several litigations and suits pending before the courts and we understand that many of such suits are not at all decided in the court for years together and consequently the traders are put into a lot of trouble. There is an immediate need to rationalise this tax-structure so that even traders or whoever it is may fee satisfied by the method of calculation.

Sir, recently the Finance Minister was envisaging a taxless society. At a public meeting he was telling that if the people co-operate with him, he can have a society where there cannot be any tax at all.

Sri B. D. JATTI.—It is a personal explanation. I have never made such a statement. I have attended a meeting where some person from his District was saying these things and I said it was impossible.

Sri SANJEEVANATH AIKALA.—It is reported in the newspaper that the Hon'ble Minister for Finance himself gave expression to this opinion Sir. If the Finance Minister is able to have such a society, it is certainly most welcome. Let him undertake a *pada yatra* as in the matter of small savings scheme which was supposed to become successful. I wish instead of inflicting more taxes on people and confusing them and creating trouble in the minds of Traders, such a *pada yatra* could be undertaken in all the districts of the State and some money could be collected and there may be no more taxes !

Sir, regarding sales-tax on food grains, enough discussion has taken place when there was an amendment brought under the Sales-tax Act and all the members were of opinion that the tax on food-grains should not be levied at all. Unfortunately, the Finance Minister did not yield and he levied the tax—a multiple point tax on food grains. I wish that at least now, the Finance Minister would see to it that no more tax on food-grains are levied and indeed what is already levied, may even be refunded.

There are certain commodities which are taxed nearly three or four times in the various States, which are coming to our State. In such cases, what is known as the Inter-State sales-tax structure is very confusing and I wish some sort of remedial measures are undertaken in this respect.

Sir, regarding pensioners, there are quite a number of pensioners who draw pension which is equivalent to the pensions they were drawing some years earlier, when the cost of living was very low compared to the present times. Sir, the cost of living has risen and is much higher

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to-day. It is nearly 4-5 times what it was a couple of years ago. I wish that pensioners also get some relief and their pension also may be increased in proportion to the rise in the cost of living index.

Then Sir, the political sufferers most of them who were not members of the Ruling Party are denied any benefits either in the shape of land grant or other grants by the Government Sir. There are several instances of such discrimination.

Sri S. NIJALINGAPPA (Chief Minister).—Can you give some names ?

Sri SANJEEVANATH AIKALA.—Yes. The members of the Ruling party were given such land or money grants by an order of the previous Government. Those who do not belong to the Congress Party, even if he is a political sufferer, he is not given such a grant. Ultimately, due to the pressure of the people, the Government amended this order, the benefits are given to some political sufferers.

Sri S. NIJALINGAPPA.—It is absolutely not true. We have never made a distinction between congressmen and others. Those who have suffered have been given the highest possible consideration, irrespective of the party they belong to. If there are any people who have suffered and are indigent, we will do our best to help them.

Sri SANJEEVANATH AIKALA.—I am not saying that this Government alone is responsible. It may be the previous Government.

Sri S. NIJALINGAPPA.—No Government—all Congress Governments.

Sri SANJEEVANATH AIKALA.—However, I have got certain instance, where political sufferers, in spite of their several petitions, could not get this benefit. It may be that they are not congressmen.

Sri S. NIJALINGAPPA.—Please show me one instance.

Sri SANJEEVANATH AIKALA.—My own instance, for example, I was not given any assistance. Neither did I crave nor cringe, for such grants.

Sri B. V. MAGAVI.—I rise to a point of order. Can a member make a request for his own benefit on the floor of the House ?

(*Laughter.*)

Sri SANJEEVANATH AIKALA.—I have not made a demand. Because the Chief Minister wanted an instance, I quoted an instance of my own. I do not demand—in this House. If I wanted I know how to get it. All that I wanted to point out was whatever injustice has been done to some political sufferers or if there is any grievance, that should be redressed. With these words, I close.

[MR. DEPUTY SPEAKER in the Chair]

Sri B. D. JATTI.—Mr. Speaker Sir, I heard the speech of Hon'ble Member Sri Aikal to-day and yesterday. I tried to take notes about the points which he made out. But I could not catch any of his points. He

was roaming from one place to another, and he was not definite about any of the points. Just now, he said that the Sales Tax Act or the Commercial Tax Act are not simple, that they are more complicated. Let me ask the Hon'ble Member whether there are any Acts in any other State which are simple. If they are, I am prepared to bring our Acts to their level and make them more simple. In order to help the merchants, Government took the trouble to prepare a Manual both in English and Kannada and printed and published a book, and kept the same for sale with all the Commercial Tax Officers. The Merchants are happy to read the Manual, and this has enabled them not to go to the pleaders in more than ninety per cent of the cases.

The same Hon'ble Member made a reference to a taxless State. I never made any statement of this type. I can say that I was present in a meeting when another Hon'ble Member, who comes from the same constituency as Mr. Aikala. When such a statement was made, I opposed it and said that it was not possible for such a state of things anywhere in the whole world. If such a State is possible, where is the necessity for coming to the Assembly and get Bills passed. If we do not tax people, there is no necessity for the Assembly or the Council. Such a State can only remain in the dream of the Hon'ble Member. It is not possible to have such a State either in the near future or at any other time.

Sri C. J. MUCKANNAPPA.—May I have a clarification, Sir? Is taxing the only function of the Legislature, because, you were pleased to observe that we come here to tax the people?

Sri B. D. JATTI.—One of the functions of the Hon'ble Members is to pass Bill and to have a society of the type which the Hon'ble Member envisaged is not possible according to me. He also offered some remarks regarding foodgrains taxes. It is no use to offer such remarks now. That Bill was considered here and it was passed in both the Houses of the Legislature and it has received the assent of the President also and it is in force. Whenever it is necessary to give exemption, exemption has been given. The exemption given to wholesale dealers where the transaction takes place between State to State and between State and the Central Government and wholesale co-operative dealers—tax is collected according to the provisions of the Act which is in force in Mysore State.

The same Hon'ble Member was talking about the pensioners. The benefit which the Government of Mysore wanted to give has been given to the pensioners by issuing a Government Order and they are getting those benefits now. Then, he wanted to make out a case regarding political sufferers. But when the Hon'ble Chief Minister asked him to give a list, he was not prepared to give the names. He could not give any names. But he volunteered that he was a political sufferer who did not get any benefit. But he himself admitted that he never applied. Then, where was the point of complaining that Government did not consider the case of political sufferers. That argument also does not hold water.

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Sir, Hon'ble Member Sri G. V. Gowda, while speaking yesterday, referred to indirect taxes. He said that indirect taxes have increased. This position has been made very clear in the Budget Speech, Part I on page 26. It will clearly show that while the tax revenue has gone up by 27 crores, the expenditure in development departments has also gone up by 32 crores in a six-year period. The money that is spent on education, health, and other social activities is much more than what we used to do six years back. The Hon'ble Member was referred to income-tax. In a State like ours, or in a country like ours, it is very difficult to get more persons who are in a position to pay income-tax. Accerding to the census, the number of persons who are in a position to pay income-tax is very small and all other persons are to pay indirect taxes. This is not the position in our country alone. Even in foreign countries, indirect tax is being collected by the respective Governments. The same Hon'ble Member referred to Agricultural Income-tax and he was trying to point out that the establishment charges works out to seven per cend It is not correct. The entire staff is part of the Salex-tax Department ant the total amount of staff including the sales tax staff is well within four per cent of sales-tax and agricultural income-tax revenue. Perhaps the Hon'ble Member was in a hurry and he did not calculate correctly. It is within four per cent and the arguments advanced by the Hon'ble Member are not correct. The Hon'ble Member also referred to the sales-tax arrears. There he mentioned the percentage of arrears as twenty. But it is not 20 per cent. It is somewhere between 12 and 15 percent. This point has been dealt with in detail on page 102 of the Budget Speech in Part II. Out of 186 lakhs, 76 lakhs was not due for payment. The remaining arrears are covered by the other items. There are seven items.

1-30 P.M.

Sir, there are seven items :

		Rs.
1.	Amount for which certificate issued to Revenue Department to be recovered	32,10,114
2.	Amount held up in appeals, revisions before the Deputy Commissioners	12,21,909
3.	Amounts for cases held up in courts	3,25,960
4.	Stay Order by Government	29,62,956
5.	Stay orders issued by courts	16,29,444
6.	Amount proposed for write off	11,12,262
7.	Amounts for which prosecution launched	17,08,994

The remaining amount which is shown as dues is really not dues. It comes to 76,15,063. This amount is shown as arrears because the financial years closes on 31st of March ; really speaking, that amount is

not dues. The moment the assessments are concluded, the assessee will, as a right, require 21 days. These 21 days are not covered before the end of the financial year. That is why it is shown as dues. Regarding arrears of last year, there were arrears and now we are trying to bring these arrears down. What happened was, a number of assessments which were put down by the assessing officers were not done in time. In order to clear all these things, Government appointed additional officers for clearing the arrears and also to hear appeals which were pending since long. In most of the Divisions, we have come to normal position. Arrears is being reduced. Another reason for this is, in the old Bombay Sales-tax Act, which was repealed after we came here, there was arrears under that Act also. These cases were specially looked into and a Division was created and all these cases are nowfinalised and there is noarrears so far as Bombay Karnatak area is concerned. It was suggested by the Hon'ble Member, yesterday, about provisional assessment. We are now assessing provisionally and also collecting provisionally. But, there are certain item on which the merchants do not give out the correct information. For example, persons extracting oil from oil seeds, while giving provisional accounts for ground nut cake and oil, at times, do not give the valuation of the turn over of the oil. Now we have asked them that they must also give provisional account regarding groundnut which they purchase for extracting oil. In the last part of the year we will finalise all these taxes if there are any. Then, Sir, there are certain cases where the amounts are to be written off. When the party has no property and after following all the procedures which are to be followed according to the provisions of the Act, if nothing could be found out, then, Government will decide to write off; otherwise, we do not. On the contrary, if any stay order is given either by the officer or by Government or by the Court, proper security is taken. Without taking security, no instalment is given to any party. This was suggested by the Hon'ble Member yesterday.

Then, the Hon'ble Member referred to pension to families of Rulers and Pallegars. Sir, these are covered by agreements and long standing privileges. This will be wiped off in course of time and they will not continue for a longer period. Year after year it is being reduced. Then, the Hon'bleMember referred to Contingency Fund. He is aware that article 204 (3) and 262 (2) provide for the use of money under Contingency amount. This will be utilised only in cases where expenditure is not foreseen. For example, the Crash Programme came which we never expected at the time of presenting the Budget. All of a sudden, we were intimated by Government of India. For this we get 50 per cent as subsidy and 50 per cent as loan. We have to make arrangements for procurement of paddy, and jawar. It was necessary for us to procure this to supply to the needs of the people and we had to give additional money for the Food Department for procuring paddy or rice or jawar. Thirdly, there was necessity for us to improve the borrowing capacity of

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the Co-operative Societies who are to purchase paddy or rice. Government agreed to give one crore of rupees for the share capital which is to be recovered by Government from the Co-operative Societies. So, all these unforeseen things came and it was necessary to make a provision of one crore and this was brought to the notice of this House and the other House as well. We are thinking to increase it to four crores. If that arrangements is made, we may not come again and again to this House and explain why it was necessary. The same Hon'ble Membere was referring to the Entertainment Tax. His suggestion was as to why we should not give some portion of the Entertainment Tax to the Village Panchayats and also the Taluk Development Boards as we are giving to Municipalities. Sir, the distribution depends on the location of the theatre and the jurisdiction of the Local Authorities. If the theatre is located within the jurisdiction of the Local Authority or a Taluk Development Board, they are entitled to get their quota, *i.e.*, 90 per cent and the remaining 10 per cent is retained by the Government. In addition to this certain portion of the land revenue is given to the Local Bodies and another Bill is pending before this House to that effect.

Sir, he was comenting as to why the Minister is fond of always quoting Madras. Sir, it was complained in this very House that Madras State was giving higher D. A. and higher salaries and why we should not follow them. When I said that whatever they are doing, we are also following, they want to criticise us by saying that we are following Madras because it is more suitable for us.

Sri, as far as taxation is concerned, a certain amount of uniformity is called for to maintain uniform taxation incidence. If we do not look to the neighbouring States, it would not be possible for us to collect the taxes. There are certain matters where if we do not look to others, we will lose heavily. Sir, one lady Member suggested for removal of agriculture income-tax. Agriculture Income-tax is levied only if there is income after allowing the working expenditure. It is not possible to remove this tax when so much is spent on agriculturists for education, medicine and other social activities in the rural areas which covers about 72 per cent of the farmers in the rural areas. Sri T. N. Madappa Gowda said that there is corruption and lorries are allowed after taking money. I requested him yesterday alone to furnish me with details and I am prepared to take any action that is possible under the provisions of the Act. In order to prevent people from avoiding taxes, Government thought of having five checkposts around Bangalore. The penalties collected in respect of the illicit movements can be estimated to be 3 lakhs per anum. These check posts are not made to be tax gathering agencies but they are ment to prevent people from not paying taxes and these check posts are doing their work very well. Considering the utility of the five checkposts around Bangalore, Government have decided to have six more checkposts. Sanction is also given for the establishment

of 6 additional checkposts—three around Mangalore City, two near Davangere and one at Nippani and I hope we will be in a better position to collect the penalty and prevent people from evading the tax. Sri Siddaiah Kasimath has by his cut motion suggested that the Sales Tax Tribunal should sit in Hubli once in six months. I enquired into the matter and the Tribunal is of the opinion that if the number of cases is more than 25, they have no objection in having a sitting either at Hubli or any other place. If the number is less than 25, they are of the opinion that it will not be economical.

Sri K. P. GADAG (Gadag).—During what period there should be 25 cases ?

Sri B. D. JATTI.—At any one time.

Then, one of the Hon'ble Member was criticising yesterday that the tax income that is collected year after year is not increasing ; I do not think it is correct. The following figures will speak for it.

The Act	*Year*	*Demand including arrears and current. in lakhs*
Mysore Sales Tax Act, 1957.	1959-60	730.33
,,	1960-61	760.42
,,	1961-62	874.54
,,	1962-63	1013.74
,,	1963-64	1181.51

Does this not show a considerable increase in the sales tax income ? I shall also give the recovery position regarding the Mysore Sales Tax, Motor Sprit Taxation Act, the Agricultural Income-tax Act, Mysore Entertainment Tax, etc.

The figures are the figures of total income under the different Acts.

Year	*Total income in lakhs*	*Percentage of collection*
1959-60	1105.75	78.82
1960-61	1163.51	81.90
1961-62	1298.86	82.62
1962-63	1510.55	86.36
1963-64	1796.82	86.70

It will be seen that there is appreciable increase both in the matter of increase in revenue under all the Acts as well as in the percentage of collection. So, it is not correct for the Hon'ble Member to say that Government has not done its best to improve the collection and increase the income under the different taxation laws.

As the Hon'ble Member Sri G. V. Gowda pointed out, at times what happens is that the number of assessees do not continue to be as

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such. As the trade goes on increasing it is likely that some new persons come in and some people who are assessees drop out. We are doing our level best to see that new assessees are found out year after year and for that an Intelligence Section has been created and they are finding out new cases.

I gave the picture of the whole State. The same is the case with Bangalore City. In Bangalore City there is improvement to the maximum extent as far as collection and percentage of collection is concerned.

It was alleged by one Hon'ble Member that suppressed transactions are not detected. Can I, Sir, give the names of merchants whom we have found out ?

MR. SPEAKER.—No names please.

SRI B. D. JATTI.—By making use of the Intelligence Section it has been possible to find out four important cases in Bangalore City. One is in Chamarajpet, Bangalore, where the suppression of transactions for the four years commencing from 1958-59 to 1961-62 was to the tune of Rs. 3,77,701.15 and the tax involved was Rs. 15,100. Orders have been issued to levy the tax on the escaped turnover. Similarly, in Bangalore, there is a merchant who is a dealer in old motor parts in Stephens Square. He has suppressed his transactions and the Intelligence Section has been able to trace his accounts book and find out that he has also suppressed his transactions. Similarly, there is a dealer in Avenue Road, Bangalore, dealing in stainless steel articles who has suppressed his transactions. They have traced his account books and assessed him correctly and he has to pay the evaded tax and the penalty. Another case is in Seppings Road, Bangalore. It has been found out that the accounts have been suppressed. In one or two cases it was possible to find out from the income-tax accounts that they have evaded the sales tax. They do not show the accounts books to the sales tax officers. Whatever possible is being done by the Intelligence Section.

SRI C. J. MUCKANNAPPA.—The police have seized so many watches, clocks, refrigerators, transistors and other contraband goods. May I know what action has been taken to levy sales tax on those articles ?

MR. SPEAKER.—Sales tax is levied on articles sold. Seizure does not amount to sale.

SRI C. J. MUCKANNAPPA.—When people are selling these contraband articles, are we not entitled to levy sales tax on them ?

SRI B. D. JATTI.—Sir, two things are necessary for an article to attach sales tax. The turnover must be more than Rs. 7,500 and the whole thing must come under the provisions of the Sales Tax Act. If we get any more details from anybody we shall do our level best to find out such cases by passing on the information to our Intelligence Section who will look into them.

Then another hon'ble member wanted to know the procedure for fixing old age pension to the people. He said that while deciding to give old age pension to the people we must scrutinise the applications properly. There are proper authorities who are to scrutinise these applications. Those authorities are the Tahsildars in different taluks who know whether the person who has applied for this pension comes under the category entitled to such old age pension. They will verify and send their reports and on that the Government will decide.

It was also said yesterday by some members that pension cases should be decided early. The total number of pension and D.C.R.G. cases finally settled yearwise from 1st November 1956 to 31st December 1964 is as follows :

Year		*No.*
1957	...	1845
1958	...	2736
1959	...	3050
1960	...	2746
1961	...	2746
1962	...	5914
1963	...	6790
1964	...	6664

There are now hardly 200 cases which are to be decided finally by the Government. I may mention here that the President of the Mysore Pensioners' Association has sent a letter saying that this never happened before and so he himself has congratulated on behalf of all the pensioners the Department for doing such a beautiful and good work.

Then it was observed that sites are purchased by Sales Tax Department officials at Jayanagar and other places. I have personally requested the Hon'ble Member to furnish more details. I am prepared to look into those cases and if there is any irregularity or malpractice on the part of the officers we are prepared to take any action.

Then the same member made a reference to sales tax on calico mill cloth and he went to the extent of saying that the person who was involved was trying to talk on phone to the Chief Minister. For the information of the Hon'ble Member I can say that this tax does not come under sales tax but it comes under additional excise duty with which the State Government is not concerned. We are not entitled to collect sales tax on it and so the information which the hon'ble member has got is not either correct or he has not tried to analyse it correctly.

Then, the hon'ble member Sri Byrappaji made complaints regarding the attitude of the officers at Tiptur. I tried to get from him details, but he had no details. He made a general remark that the attitude of the officers is not good, but as the Minister in charge of Sales Tax I feel that there was some slackness in Tiptur and it is only recently that these officers have begun to work correctly and they are trying to assess

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all the merchants according to their turnover. Perhaps some of those merchants have complained to the hon'ble member. From this we can come to the conclusion that the officers are doing their level best to see that the Sales Tax Act is implemented properly and fully without any fear or favour from anybody. If the Hon'ble Member is prepared to give any instances, I am prepared to look into them.

These were some of the points which were raised yesterday and I have tried to reply to those points. Thank you.

Sri SANJEEVANATH AIKALA.—I want to know the quantity of gold seized or forfeited in the South Kanara ports.

Sri B. D. JATTI.—The State Government does not come in the picture. It is the Government of India which is dealing with it and the Hon'ble Member can make a reference to the Government of India if he wants any information.

Sri C. J. MUCKANNAPPA.—What is the reaction of this Government to the Privy Purse ?

Sri B. D. JATTI.—Privy purse is paid as per the terms of the Instrument of Accession Agreement between the Government of India and the Rulers. We are only the agents of the Government of India.

Sri C. J. MUCKANNAPPA.—Is it not our money ?

Sri B. D. JATTI.—No.

Sri C. J. MUCKANNAPPA.—Regarding agricultural income-tax, a point was made that it should be administered by the Revenue Assistant Commissioners instead of by Commercial Tax Officers.

Sri B. D. JATTI.—A Bill was introduced in this House and it was passed into an Act. Under that Act, all the officers who are collecting agricultural income tax come under the control of the Finance Department.

Sri C. J. MUCKANNAPPA.—In view of the difficulties experienced by the farmers, may I request the Government to reconsider the stand taken by them ?

Sri B. D. JATTI.—What the Government have done is this. Till now it was the Revenue Officers who were collecting this. They have been lent to our Department till our officers are fully acquainted with the affairs of agricultural income tax. As and when our officers get experience, we will dispense with the Revenue officers who were working this in the Revenue Department.

ಶ್ರೀ ಜಿ. ಎನ್. ಪಾಟೀಲ್ (ತಾಳಿಕೋಟೆ).—ಅಗ್ರಿಕಲ್‌ಚರಲ್ ಇನ್‌ಕಂಟ್ಯಾಕ್ಸ್, ಮತ್ತು ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಇವುಗಳನ್ನು ಕೊಡದೆ ಇರುವವರನ್ನು ಬಯಲಿಗೆ ಎಳೆಯುವುದಕ್ಕೆ ಏನು ತೊಂದರೆ ಇದೆ ?

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ.—ಅಗ್ರಿಕಲ್‌ಚರರ್ ಇನ್‌ಕಂಟ್ಯಾಕ್ಸ್ ಕೊಡದೆ ಇರತಕ್ಕಂಥ ಕೇಸುಗಳು ಯಾವುದೂ ಸರ್ಕಾರದ ದೃಷ್ಟಿಗೆ ಬಿದ್ದಿಲ್ಲ. ಆದರೆ ಕಮರ್ಷಿಯಲ್ ಟ್ಯಾಕ್ಸ್ ಕೊಡದೆ ಇರುವವರ ಬಗ್ಗೆ ಕೆಲವು ಕೇಸುಗಳು ಸರ್ಕಾರದ ದೃಷ್ಟಿಗೆ ಬಿದ್ದಿವೆ. ಅವರನ್ನು ಬಯಲಿಗೆ ಎಳೆಯುವುದಕ್ಕೆ ಕೂಡ ನಾವು ಪ್ರಯತ್ನ ಪಡ್ತಿದ್ದೇವೆ. ಆದರೆ ಅವರ ಹೆಸರನ್ನು ಇಲ್ಲಿ ಹೇಳಬಾರದು ಎನ್ನುವ ರೂಲ್ಸ್ ಇರುವುದರಿಂದ ಅದನ್ನು ಹೇಳಲಲ್ಲ.

ಶ್ರೀ ಜಿ. ಎನ್. ಪಾಟೀಲ್.—ಅವರಿಂದ ಜನತೆಗೆ ಅನ್ಯಾಯವಾಗುತ್ತಿದೆ. ಮತ್ತು ಸರ್ಕಾರಕ್ಕೆ ಅನ್ಯಾಯವಾಗುತ್ತಿದೆ. ಹೀಗಿರುವಾಗ ಅವರ ಹೆಸರನ್ನು ಹೇಳುವುದಕ್ಕೆ ಏನು ಆತಂಕ ಇದೆ ?

ಅಧ್ಯಕ್ಷರು.—ರೂಲ್ಸ್ ಪ್ರಕಾರ ಈ ಸಭೆಯಲ್ಲಿ ಹೆಸರುಗಳನ್ನು ಹೇಳುವುದಕ್ಕೆ ಬರುವುದಿಲ್ಲ. ಬೇಕಾದರೆ ನೀವು ಹೊರಗಡೆ ಹೋದಮೇಲೆ ಅದನ್ನು ಸ್ಪಷ್ಟಮಾಡಿಕೊಳ್ಳಬಹುದು.

Sri B. P. KADAM.—May I know the total number of application for old age pension ?

Sri B. D. JATTI.—We are yet collecting from the different taluks. We have not completely received all applications. We are getting sufficient number of applications from different taluks.

Sri C. J. MUCKANNAPPA.—At present if a person wants to go on appeal, he has to deposit the entire amount to which he is assessed. Otherwise he cannot go on appeal and this causes considerable hardship to the poor merchants. Will Government consider relaxing this rule in favour of those whose assessment is below Rs. 5,000 because by this rule many poor merchants are put to a lot of hardship ?

Sri B. D. JATTI.—If we do not want to let go the sales tax, then as suggested by the Hon'ble Member Sri G. V. Gowda, the suggestion of the Hon'ble Member cannot be accepted.

Mr. SPEAKER.—The question is :

"That the respective sums not exceeding the amounts shown in the list of demands circulated to the members be granted to to Government to defray the charges which will come in course of payment during the financial year ending with 31st day of March 1966 in respect of demands Nos. 1, 5, 34, 35, 36, 40, 41, 52, 53A and 54.

The motion was adopted.

As directed by the Chair the Motion for Demands for Grants adopted by the House are reproduced below :

DEMAND NO. 1.—TAXES ON INCOME OTHERTHAN CORPORATION TAX

4. Taxes on Income other than Corporation Tax.

"That a some not exceeding Rs. 5,57,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Taxes on Income other than Corporation Tax' ".

DEMAND NO. 5.—SALES TAX—ADMINISTRATION

12. Sales Tax

"That a sum not exceeding Rs. 48,55,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Sales tax'."

(MR. SPEAKER)

DEMAND NO. 34.—PENSIONS AND OTHER RETIREMENT BENEFITS.

65. Pensions and other Retirement Benefits.

"That a sum not exceeding Rs. 2,83,11,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Pensions and other Retirement Benefits'."

DEMAND NO. 35.—TERRITORIAL AND POLITICAL PENSIONS.

66. Territorial and Political Pensions

"That a sum not exceeding Rs. 1,62,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Territorial and Political Pensions'."

DEMAND NO. 36.—PRIVY PURSES AND ALLOWANCES.

67. Privy Purses and Allowances of Indian Rulers.

"That a sum not exceeding Rs. 32,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Privy Purses and Allowances of Indian Rulers'."

DEMAND NO. 40.—COMMUTATION OF PENSIONS.

72. Commutation of Pensions.

"That a sum not exceeding Rs. 10,90,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Commutation of Pensions'."

DEMAND NO. 41.—MISCELLANEOUS COMPESATIONS AND ASSIGNMENTS.

76. Other Miscellaneous Compensations and Assignments.

"That a sum not exceeding Rs. 95,76,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Other Miscellaneous Compensations and Assignments'."

DEMAND NO. 52.—COMMUTED VALUE OF PENSIONS.

120. Payments of Commuted Value of Pensions.

"That a sum not exceeding Rs. 10,90,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Payments of Commuted Value of Pensions'."

DEMAND NO. 53-A.—APPROPRIATION TO THE CONTINGENCY FUND

125. Appropriation to the Contingency Fund

"That a sum not exceeding Rs. 1,00,00,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Appropriation to the Contingency Fund'."

DEMAND NO. 54.—ADVANCES AND LOANS.

Q. Loans and Advances by State and Union Territory Governments.

"That a sum not exceeding Rs. 20,75,54,000 be granted to the Government to defray the charges which will come in course of payment during the financial year for the period ending 31st day of March 1966, in respect of 'Loans and Advances by State and Union Territory Government'."

MYSORE APPROPRIATION (No. 3) BILL, 1965

(*Motion to consider.*)

Sri B. D. JATTI.—Sir, I beg to move:

That the Mysore Appropriation (No. 3) Bill, 1965 be taken into consideration

Mr. SPEAKER.—Motion moved.

That the Mysore Appropriation (No. 3) Bill, 1965 be taken into consideration.

2-00 P.M.

Sri B. D. JATTI.—Sir, there was detailed discussion and I have replied to all the points. It is not necessary for me to offer any remarks.